

**GENERAL INFORMATION FOR PREPARING AN
“APPLICATION FOR TAX CERTIFICATE (ATC)” FORM
CITY OF BIRMINGHAM, ALABAMA
FINANCE DEPARTMENT - TAX AND LICENSE ADMINISTRATION DIVISION
710 NORTH 20TH STREET, ROOM TL-100 CITY HALL
BIRMINGHAM, AL 35203
(205) 254-2198 OFFICE
(205) 254-2963 FAX
WEBSITE: www.informationbirmingham.com**

REQUIREMENT TO REGISTER. All persons, firms, corporations, and other legal entities having business activities within the City of Birmingham are required by law and/or ordinance to register with the City of Birmingham Finance Department. The attached “Application for Tax Certificate (ATC)” form is used for such registration purposes. **THE ATC FORM MUST BE COMPLETED FULLY**, and must be accompanied by all required documentation as indicated below. (See “Applications for Non-Controlled Licenses”) Failure to complete the ATC form fully and/or failure to supply the necessary additional documentation may delay processing of your application which, in turn, may delay receipt of tax forms and/or issuance of your City business license. If, after reading these instructions, you still have questions about the form, or if you need assistance with completing the form, please contact our office at (205) 254-2198.

ISSUANCE OF YOUR CITY TAXPAYER IDENTIFICATION NUMBER. Once your fully completed ATC form is received by the Finance Department, you will be issued a City of Birmingham TAXPAYER IDENTIFICATION NUMBER. This number is to be used to report all City tax and license liabilities to the City of Birmingham Finance Department. If you have more than one business location, it is assumed that you will file applicable consolidated returns for Sales Tax, Occupational Tax, Sellers or Consumers Use Tax, and Lease Tax. Generally, however, each business location requires the purchase of separate business license.

CHANGES OF OWNERSHIP; MERGER; ACQUISITION OF AN EXISTING BUSINESS. If you are currently making application for a City of Birmingham business license or new City of Birmingham Taxpayer Identification Number as a result of the sale or purchase of a business, a change of ownership, merger, or other acquisition of a business previously registered to do business in the City of Birmingham, you must provide information relating to the sale, purchase, merger, change of ownership, or acquisition in the relevant section on the ATC form.

PROPER ZONING OF BUSINESS ADDRESS REQUIRED. Each designated business location must be approved by the City of Birmingham Department of Planning, Engineering and Permits, pursuant to the requirements of Ordinance No. 90-130, as amended, before a City business license can be issued. In the event that your business relocates from one address within the City to another address within the City, the new business location must be approved before a City business license can be issued or renewed.

HOME OCCUPATIONS/HOME OFFICES. Each applicant for a business license who plans to operate his or her business from a residence within the City of Birmingham must execute a “Home Occupation Certificate of Agreement” through the Department of Planning, Engineering and Permits before a City business license can be issued. A copy of the properly executed agreement must be presented to the Revenue Division at the time of making application for licensing. In the event that previously approved home office relocates from one address within the City to another address within the City, the new home office business location must be approved before a City business license can be issued or renewed. It is required, therefore, that applications for home occupations/home offices be made **in person** at the office of the Tax and License Administration (Revenue) Division located at 710 North 20th Street, Room TL-100, City Hall, Birmingham, AL 35203.

GROSS RECEIPTS LICENSES AND NINETY (90) DAY AFFIDAVITS. All gross-receipts based license amounts are calculated on twelve (12) months of actual or annualized gross receipts. New gross-receipts based businesses are generally issued a business license in a minimum amount at the time of application. After the first ninety (90) days of business, a sworn affidavit attesting to the gross receipts of the business for the first ninety days must be executed. The gross receipts information will be annualized (projected for the twelve month period), and will provide the basis for calculating the actual business license liability for the current year and, in some instances, for the second year of operation. Any applicable business license amounts previously paid will be deducted from the actual business license liability, and you will be billed for any balance due.

NO PRORATION OF LICENSE RESULTING FROM ABANDONMENT OR DISCONTINUANCE OF BUSINESS. There is no provision for the proration of any business license taxes as a result of the abandonment or discontinuance of a business.

LICENSE TO BE EXHIBITED, DISPLAYED, OR POSTED. Each license issued by the Finance Department shall be posted in a conspicuous place where such business or occupation is carried on, and the holder of such license shall immediately show such license to the department's designated agent, or to any police officer of the City upon being so requested by such agent or officer. Failure to exhibit, display or post such license as required by City ordinance shall be unlawful. Where a license decal or sticker is required to be affixed to any machine or vehicle, it shall also be the duty of each such licensee to attach and to keep securely attached such decal or sticker to such vehicle or machine in a conspicuous place.

NON-PROFIT ORGANIZATIONS. Non-profit organizations which have been granted exemptions from business license taxation by specific Acts of the Alabama Legislature are exempt from City license taxes. The legislative act or a copy thereof must be submitted to the Tax and License Administration (Revenue) Division in order to be eligible for such exemption. Non-profit organizations are NOT automatically exempt from the provisions of the City of Birmingham Business License Code by virtue of having qualified for non-profit status on the federal income tax level under the provisions of USC 501(c)(3).

APPLICATIONS FOR CONTROLLED LICENSES. Controlled licenses are granted only through a specific approval process. Controlled licenses cannot be issued by the Tax and License Administration (Revenue) Division without the proper approval of specific authorities such as the Birmingham City Council. Such controlled license include the following: Alcoholic Beverage Licenses; Dance Establishments Serving Alcohol; Dancers and/or Performers in Division II Dance Establishments; Pool Tables; Junk Yards; and Solid Waste Facilities. **IMPORTANT NOTE: APPLICATIONS FOR CONTROLLED LICENSES ARE TAKEN BY APPOINTMENT ONLY.** Please contact the Tax and License Administration (Revenue) Division at (205) 254-2198 for details of the specific application procedures and prerequisites for such controlled licenses.

APPLICATIONS FOR NON-CONTROLLED LICENSES. If you are applying to register a new, non-controlled business with the City of Birmingham, please furnish the documents and/or information indicated below:

1. **All Applicants** - Furnish the completed and signed "Application for Tax Certificate (ATC) Form".
2. **Sole Proprietorships, Partnerships** - Furnish copy/copies of valid drivers license of sole proprietor and/or all partners.
3. **Alabama Corporations** - Furnish copies of Articles of Incorporation filed with the Alabama Secretary of State and a copy or copies of valid driver's licenses of principal officers.
4. **"Foreign" Corporations** (Incorporated in a state other than Alabama) - Furnish copies of Articles of Incorporation; Copy of your letter of authorization to do business in the State of Alabama obtained from the Alabama Secretary of State; and, a copy or copies of valid driver's licenses of principal officers.
5. **Food/Eating Establishments** - Furnish a copy of a valid Health Department Permit. Such businesses include restaurants, lounges, food stores, convenience stores, snack bars, mobile food vendors, etc.
6. **Day Care Centers** - Furnish valid "Zoning Certificate of Operation (ZCO); and copy of County or State Day Care License (issued through the County or State Department of Human Resources).
7. **Home Occupations/Home Offices** - Furnish copy of "Home Occupation Certificate of Agreement". Contact Larry Young of the Department of Planning, Engineering and Permits at (205) 254-2211.
8. **State Certified, State Regulated, or State Licensed Occupations** - Furnish copies of evidence of State licensing, or State certification cards for the following occupations: Burglar Alarm Companies (Installation and Monitoring); Master Electricians; Master Plumbers; Master Gas Fitters; Master Plumbers and Gas Fitters; Heating and Air Conditioning (HVAC) Contractors; Tree Pruning and/or Tree Surgery; and Landscape Architects or Landscape Gardeners.
9. **Transient Vendors/ Special Events Licenses** - Contact the Tax and License Administration (Revenue) Division at (205) 254-2198 for details of the specific application procedures and prerequisites for issuance of such licenses.
10. **Other** - If you are unsure whether your business requires special certification, licensing, or approval, please contact the Tax and License Administration (Revenue) Division for additional information at (205) 254-2198.

REQUEST FOR RULING ON DETERMINATION OF TAXATION. Any taxpayer or applicant may request a ruling on the determination of whether amounts of gross sales, or gross receipts of his/her business are subject to the license tax, or are not to be used as a measure of the license taxes due and payable as levied by the Business License Code of the City of Birmingham. Such requests shall be made in writing to the Finance Department, and shall contain all pertinent facts relating to the item(s) in question.

CONFIDENTIALITY OF APPLICATION AND TAX RETURNS. Information supplied to the department in the form of applications and tax returns is subject to the confidentiality provisions outlined in Ordinance No. 97-183, "The Business License Code of the City of Birmingham", Article II, Section 14.

COMPLETE AND RETURN THIS FORM TO:

City of Birmingham-Revenue Division
710 North 20th Street-Room TL 100
Birmingham, AL 35203
(205) 254-2198 Office
(205) 254-2963 Fax
www.informationbirmingham.com

TAXPAYER IDENTIFICATION NUMBER
(City Office Use Only)

**CITY OF BIRMINGHAM
APPLICATION FOR TAX CERTIFICATE**

The information that you provide in this application is protected by the confidentiality provisions outlined in Ordinance No. 97-183, "The Business License Code of the City of Birmingham", Article II, Section 14. Please type or print. This application should be completed fully to avoid delays in processing.

Section 1 – WHAT WOULD YOU LIKE TO DO?

- Register a new business **(Please complete all sections)**
- Add a New Location or Tax Type to your current registration **(Please complete Sections 2, 3, 5-10, 12,13, and 14)**
- Change Business Ownership of your current registration **(Please complete all sections)**
- Change the Mailing Address only for your current registration **(Please complete Sections 2, 8-10, 12, 13 and 14)**
- Change the Location Address of your current registration **(Please complete Sections 2, 3, 5-13, and 14)**
- Change in Corporate Officers, Members, or Partners **(Please complete Sections 2, 5, 7-9, 11-13, and 14)**
- Provide a general "update" of your current registration information **(Please complete all sections)**

Section 2 – LEGAL NAME AND MAILING ADDRESS to which tax forms are to be sent:

(Note: If mailing address is a post office box, the street address of the business must also be indicated.)

Full Legal Name _____
 Attention: _____
 Address _____

 City _____ State _____ Zip Code _____ - _____
 Area Code and Phone Number _____
 Area Code and Fax Number _____
 Name of Contact Person _____
 E-Mail _____ Website Address _____

Section 3 – TRADE NAME AND LOCATION ADDRESS of office in Birmingham. If you are registering more than one location, please see reverse side of this form. **(Important Note: All business locations are subject to zoning approval.)**

Please select: Commercial Establishment Private Residence No Physical Birmingham Location

Trade (d/b/a) Name _____
 Attention: _____
 Address _____

 City _____ State _____ Zip Code _____ - _____
 Area Code and Phone Number of Business Location _____
 Area Code and Fax Number of Business Location _____
 Name of Contact Person at Business Location _____
 E-Mail _____ Website Address _____

Section 4 – CHANGE OF OWNERSHIP resulting from merger, purchase or acquisition of an existing business. **If applicable, this section MUST be completed.**

Former Owner _____ Birmingham Taxpayer ID Number _____
 Trade (d/b/a) Name _____
 Mailing Address of FormerOwner _____

 Address(es) of Former Location(s) _____

 Area Code and Phone Number of Former Owner _____

Section 5 – TYPE OF OWNERSHIP

Please indicate the form of organization. NOTE: Please refer to the accompanying “General Information for Preparing an Application for Tax Certificate Form” instruction sheet for a listing of supplemental documentation to be included with this application.

- 1. Alabama Corporation (Incorporated in Alabama)
- 2. Partnership (two or more owners)
- 3. Sole Proprietor (one owner)
- 4. Unincorporated Association (i.e., PA)
- 5. Other _____
- 6. Limited Liability Partnership (LLP)
- 7. Limited Liability Company (LLC)
- 1. Foreign Corporation (Incorporated in another state)

Section 6 – TYPE OF BUSINESS

Please indicate the principal business activity category.

- 1. Manufacturer
- 2. Contractor (Please specify) _____
- 3. Wholesaler
- 4. Retailer
- 5. Other (Please specify) _____
- 6. Food/Eating Establishment
- 7. Day Care Center
- 8. Home Occupation/Home Office
(Please specify the type of occupation or office) _____
- 9. State Certified, State Regulated, or State Licensed Occupations (Please specify) _____
- 10. Transient Vendors/Special Events:
Date(s) of the Event _____
Event Location _____

Section 7 – PRINCIPAL BUSINESS ACTIVITY AND PRODUCT

You should indicate the one business activity that accounts for the largest percentage of gross income. State the broad field of business activity as well as the product or service. For example—Activity: Wholesale Sales / Product: Pharmaceuticals OR Activity: Manufacturing / Product: Automobiles. Note: This information should be the same information as required by the Internal Revenue Service on Schedule C of Form 1040 for Sole Proprietorships.

Activity _____ Product _____

Section 8 - FEDERAL TAX ID NUMBER / NUMBER OF EMPLOYEES

Enter Federal Identification Number (REQUIRED) **and** the number of employees that will be **working** in Birmingham.

Federal ID Tax Number _____ Number of Employees in Birmingham (Required) _____

Section 9 – COMMENCEMENT OF BUSINESS ACTIVITY

Enter Date Business Activity Will Begin in Birmingham: Month _____ Day _____ Year _____

Enter Date City of Birmingham Taxpayer Identification Number Applied For: Month _____ Day _____ Year _____

Section 10 – TAX LIABILITIES Check the taxes for which you are liable.

- Sales Tax
- Sellers Use Tax
- Consumers Use Tax
- Lease Tax
- Occupational Tax
—Employer’s
- Lodgings Tax
- Business License Tax

TAX IDENTIFICATION NUMBERS NOW ASSIGNED TO YOU: (Write “None” if no number assigned)

State of Alabama Sales Tax Number _____
 State of Alabama Sellers Use Tax Number _____
 State of Alabama Consumers Use Tax Number _____
 State of Alabama Lease Tax Number _____
 State of Alabama Lodgings Tax Number _____
 State of Alabama Unemployment Tax Number _____

If you have more than one business location, it is assumed that you will file consolidated returns for each of the taxes for which you may be liable, including sales, use, lease, occupational, and lodgings taxes. Each separate business location requires a separate business license.

Section 11 – OWNER, PARTNERS, MEMBERS, OR CORPORATE OFFICERS

This information REQUIRED. (Attach additional sheets if necessary.)

NAME	TITLE	SOCIAL SECURITY NUMBER
_____	_____	<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Section 12 – CORPORATE RESIDENT AGENT OR LOCAL MANAGER

Name _____
 Address of Residence _____
 City _____ State _____ Zip Code _____ - _____
 Area Code and Phone Number of Residence _____

Section 13 – STATEMENT OF ACKNOWLEDGEMENT AND ACCEPTANCE OF CONDITIONS – Please read carefully, then sign.

I declare, under the penalty of making a false declaration, that I am authorized to complete this form and to the best of my knowledge and belief all questions answered are true, correct, and complete statements, made in good faith. I understand and agree that the granting of this license requires my compliance with all applicable City of Birmingham Tax Code provisions, and state laws, as well as with all conditions set forth in any and all applicable City of Birmingham Laws, Ordinances, Rules and Regulations, and that any failure or refusal to comply with said laws, ordinances, rules and regulations may result in the revocation of any license issued pursuant to this application. I also understand that disclosure of any false or misleading information will result in automatic denial of any license issued pursuant to this application, or in the revocation of the license if such has already been issued. I understand that it is unlawful for any person to commence or engage in any business, vocation, occupation or profession, who is not otherwise exempt therefrom under the provisions of the City of Birmingham Business License Tax Code (Ordinance No. 97-183), without first having procured a license therefor, and that it is unlawful for any person to continue in any business, vocation, occupation, or profession after the expiration of a license previously issued, without obtaining a new license. I further understand that it is unlawful for any person to engage in or to continue in any business, vocation, occupation, or profession at any location within the corporate limits of the City of Birmingham without approval from the City of Birmingham Department of Planning, Engineering, and Permits (Zoning Division).

Signed:

 Signature of the Person Completing This Application _____
Date

 Print the Name of the Person Completing This Application _____
Phone Number of Person Completing Application

CITY OFFICE USE ONLY – Location _____

ZONING APPROVAL AND COMMENTS:

HOME OCCUPATION CERTIFICATE EXECUTED

YES NO NOT APPLICABLE

SIC OR NAICS _____
 BLIC _____
 TERRITORY _____
 ANNEX _____
 HEALTH DEPT PERMIT _____
 OTHER REQUIRED PERMIT _____
 ARTICLES OF INCORPORATION _____
 CERTIFICATE OF AUTHORITY _____
 TAX FORMS ORDERED NBL ORDERED

SECTION 14 – ADDITIONAL TAXABLE LOCATIONS

Trade Name and Location Address of office in Birmingham. If you are registering more than one location, please use this section. Attach additional sheets if necessary. (Important Note: All business locations are subject to zoning approval.) Location _____

Please select: Commercial Establishment Private Residence No Physical Birmingham Location

Trade (d/b/a) Name _____

Attention: _____

Address _____

City _____ State _____ Zip Code _____ - _____

Area Code and Phone Number of Business Location _____

Area Code and Fax Number of Business Location _____

Name of Contact Person at Business Location _____

E-Mail _____ Website Address _____

CITY OFFICE USE ONLY – Location _____

ZONING APPROVAL AND COMMENTS:

HOME OCCUPATION CERTIFICATE EXECUTED

YES NO NOT APPLICABLE

SIC OR NAICS _____

BLIC _____

TERRITORY _____

ANNEX _____

HEALTH DEPT PERMIT _____

OTHER REQUIRED PERMIT _____

ARTICLES OF INCORPORATION _____

CERTIFICATE OF AUTHORITY _____

TAX FORMS ORDERED NBL ORDERED

Trade Name and Location Address of office in Birmingham. If you are registering more than one location, use this section. Attach additional sheets if necessary. (Important Note: All business locations are subject to zoning approval.) Location _____

Please select: Commercial Establishment Private Residence No Physical Birmingham Location

Trade (d/b/a) Name _____

Attention: _____

Address _____

City _____ State _____ Zip Code _____ - _____

Area Code and Phone Number of Business Location _____

Area Code and Fax Number of Business Location _____

Name of Contact Person at Business Location _____

E-Mail _____ Website Address _____

CITY OFFICE USE ONLY – Location _____

ZONING APPROVAL AND COMMENTS:

HOME OCCUPATION CERTIFICATE EXECUTED

YES NO NOT APPLICABLE

SIC OR NAICS _____

BLIC _____

TERRITORY _____

ANNEX _____

HEALTH DEPT PERMIT _____

OTHER REQUIRED PERMIT _____

ARTICLES OF INCORPORATION _____

CERTIFICATE OF AUTHORITY _____

TAX FORMS ORDERED NBL ORDERED